

Fully Loaded Labor Rate Development

Company: Central Telephone – Illinois

Work Function: Building Engineer

1. Basic Wage Rate	\$29.80
2. Engineering Expense	\$80.97
3. Benefits and Taxes	\$11.62
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$122.39</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Illinois

Work Function: CO Technician

1. Basic Wage Rate	\$20.46
2. Benefits and Taxes	\$7.78
3. Vehicle Expense	---
4. General and Administrative	\$10.28
5. Other	<u>\$5.51</u>
6. Fully Loaded Labor Rate (L1 + .. + L5)	<u><u>\$44.03</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Illinois

Work Function: CO Engineer

1. Basic Wage Rate	\$29.80
2. Engineering Expense	\$80.97
3. Benefits and Taxes	\$11.62
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u>\$122.39</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Illinois

Work Function: Outside Plant Engineer

1. Basic Wage Rate	\$29.80
2. Engineering Expense	\$80.97
3. Benefits and Taxes	\$11.62
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$122.39</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Illinois

Work Function: Transmission Engineer

1. Basic Wage Rate	\$29.80
2. Engineering Expense	\$80.97
3. Benefits and Taxes	\$11.62
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$122.39</u></u>

EXHIBIT 3
FULLY LOADED LABOR RATE DEVELOPMENT
CENTRAL TELEPHONE - NEVADA

Fully Loaded Labor Rate Development

Company: Central Telephone – Nevada

Work Function: Access Marketing

1. Basic Wage Rate	\$22.30
2. Benefits and Taxes	\$7.28
3. General and Administrative	\$61.22
4. Other	<u>\$1.95</u>
5. Fully Loaded Labor Rate (L1+...+L4)	<u><u>\$92.75</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone - Nevada

Work Function: Building Engineer

1. Basic Wage Rate	\$22.30
2. Engineering Expense	\$61.22
3. Benefits and Taxes	\$7.28
4. Vehicle Expense	\$1.95
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u><u>\$92.75</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Nevada

Work Function: CO Technician

1. Basic Wage Rate	\$19.38
2. Benefits and Taxes	\$9.87
3. Vehicle Expense	\$1.95
4. General and Administrative	\$8.35
5. Other	<u>\$0.60</u>
6. Fully Loaded Labor Rate (L1+..+L5)	<u><u>\$40.15</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Nevada

Work Function: CO Engineer

1. Basic Wage Rate	\$22.30
2. Engineering Expense	\$61.22
3. Benefits and Taxes	\$7.28
4. Vehicle Expense	\$1.95
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$92.75</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Nevada

Work Function: Outside Plant Engineer

1. Basic Wage Rate	\$22.30
2. Engineering Expense	\$61.22
3. Benefits and Taxes	\$7.28
4. Vehicle Expense	\$1.95
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u><u>\$92.75</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Nevada

Work Function: Transmission Engineer

1. Basic Wage Rate	\$22.30
2. Engineering Expense	\$61.22
3. Benefits and Taxes	\$7.28
4. Vehicle Expense	\$1.95
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u><u>\$92.75</u></u>

EXHIBIT 3

FULLY LOADED LABOR RATE DEVELOPMENT

CENTRAL TELEPHONE - NORTH CAROLINA

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: Access Marketing

1. Basic Wage Rate	\$28.93
2. Benefits and Taxes	\$8.22
3. General and Administrative	---
4. Other	---
5. Fully Loaded Labor Rate (L1+...+L4)	<u><u>\$37.15</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: Building Engineer

1. Basic Wage Rate	\$20.00
2. Engineering Expense	\$130.17
3. Benefits and Taxes	\$6.07
4. Vehicle Expense	\$2.25
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u>\$158.49</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: CO Technician

1. Basic Wage Rate	\$23.66
2. Benefits and Taxes	\$6.73
3. Vehicle Expense	---
4. General and Administrative	---
5. Other	---
6. Fully Loaded Labor Rate (L1+..+L5)	<u><u>\$30.39</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: CO Engineer

1. Basic Wage Rate	\$22.24
2. Engineering Expense	\$130.17
3. Benefits and Taxes	\$6.75
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u>\$159.16</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: Outside Plant Engineer

1. Basic Wage Rate	\$19.73
2. Engineering Expense	\$130.17
3. Benefits and Taxes	\$5.99
4. Vehicle Expense	\$2.25
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u>\$158.14</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – North Carolina

Work Function: Transmission Engineer

1. Basic Wage Rate	\$21.20
2. Engineering Expense	\$130.17
3. Benefits and Taxes	\$6.44
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$157.81</u></u>

EXHIBIT 3

FULLY LOADED LABOR RATE DEVELOPMENT

CENTRAL TELEPHONE - VIRGINIA

Fully Loaded Labor Rate Development

Company: Central Telephone – Virginia

Work Function: Access Marketing

1. Basic Wage Rate	\$22.11
2. Benefits and Taxes	\$4.97
3. General and Administrative	---
4. Other	---
5. Fully Loaded Labor Rate (L1 + .. + L4)	<u>\$27.08</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Virginia

Work Function: Building Engineer

1. Basic Wage Rate	\$20.00
2. Engineering Expense	\$127.26
3. Benefits and Taxes	\$5.04
4. Vehicle Expense	\$2.59
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u>\$154.89</u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Virginia

Work Function: CO Technician

1. Basic Wage Rate	\$24.03
2. Benefits and Taxes	\$5.40
3. Vehicle Expense	---
4. General and Administrative	---
5. Other	---
6. Fully Loaded Labor Rate (L1 + .. + L5)	<u><u>\$29.43</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Virginia

Work Function: CO Engineer

1. Basic Wage Rate	\$22.24
2. Engineering Expense	\$127.26
3. Benefits and Taxes	\$5.60
4. Vehicle Expense	---
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1+..+L6)	<u><u>\$155.10</u></u>

Fully Loaded Labor Rate Development

Company: Central Telephone – Virginia

Work Function: Outside Plant Engineer

1. Basic Wage Rate	\$20.66
2. Engineering Expense	\$127.26
3. Benefits and Taxes	\$5.20
4. Vehicle Expense	\$2.59
5. General and Administrative	---
6. Other	---
7. Fully Loaded Labor Rate (L1 + .. + L6)	<u>\$155.71</u>